

Annex 1

List of Variables

UTR_NO	Individual UTR number (unique identity)
ACORN1	Data obtained from Lifestyle CACI data. This is a dummy variable indicating whether the individual with a given UTR resides in ACORN 1.
ACORN2	Data obtained from Lifestyle data. This is a dummy variable indicating whether the individual with a given UTR resides in ACORN 2.
ACORN3	Data obtained from Lifestyle data. This is a dummy variable indicating whether the individual with a given UTR resides in ACORN 3.
ACORN4	Data obtained from Lifestyle data. This is a dummy variable indicating whether the individual with a given UTR resides in ACORN 4.
ACORN5	Data obtained from Lifestyle data. This is a dummy variable indicating whether the individual with a given UTR resides in ACORN 5.
ACORN16	Data obtained from Lifestyle data. This is a dummy variable indicating whether the individual with a given UTR resides in ACORN 16.
Age	Actual age of the person (in years).
Age50260	Dummy variable indicating whether the person is aged between 50 and 59.99 years.
Age60270	Dummy variable indicating whether the person is aged between 60 and 69.99 years.
Age70_	Dummy variable indicating whether the person is more than 70 years old.
Cash	Dummy variable indicating whether a person is involved with cash-in-hand business (obtained from BUS_DESC field of SA data).
S_EMP	Dummy variable indicating whether a person is self-employed (obtained from the VCSATrade table).
PTR	Dummy variable indicating whether a person is involved in a partnership business.
CLOSE_CO	Dummy variable indicating whether a person is a director of a closed company.
COMP_DIR	Dummy variable indicating whether a person is involved with cash-in-hand business.
Saving	Maximum savings income earned by an individual in a year.
Dividend	Maximum dividend income earned by an individual in a year.
S	Dummy variable indicating whether a person made any savings income in a year.
D	Dummy variable indicating whether a person made any dividend income in a year.
Nonsaving	Maximum nonsavings income earned by an individual in a year.
NS	Dummy variable indicating whether a person made any nonsavings income in a year.
Total	Total income earned by a person in a year.
S_ever in the SA return.	Dummy variable indicating whether a person ever indicated earning savings income in the SA return.
NS_ever	Dummy variable indicating whether a person ever indicated earning nonsavings income in the SA return.

D_ever	Dummy variable indicating whether a person ever indicated earning dividend income in the SA return.
Inc2040	Dummy variable indicating whether a person earned between £20k and £40k in a year.
Inc40100	Dummy variable indicating whether a person earned between £40k and £100k in a year.
Inc100	Dummy variable indicating whether a person earned between £100k and £1m in a year.
Incmax	Dummy variable indicating whether a person earned more than £1m in a year.
Value	Value of the trust (if the information is available).
Yield	Yield received from the prosecution.
Yield_Grp	Trust values are classified into different bands (I.e. 0,1,2,3,4,5).

Annex 2

Score Test for the Proportional Odds Assumption			
	Chi-Square	DF	Pr > ChiSq
	274.5179	84	<.0001

Analysis of Maximum Likelihood Estimates					
Parameter	DF	Estimate	Standard Error	Chi-Square	Pr > ChiSq
Intercept	1	0.8228	0.5437	2.2898	0.1302
Intercept2	1	1.3052	0.547	5.6928	0.017
Intercept3	1	1.9176	0.5538	11.9891	0.0005
Intercept4	1	3.0154	0.5784	27.1769	<.0001
Intercept5	1	4.8959	0.7374	44.0868	<.0001
ACORN1	1	0.1384	0.3003	0.2124	0.6449
ACORN2	1	-0.248	0.4386	0.3198	0.5717
ACORN3	1	0.6654	0.5447	1.4924	0.2219
ACORN4	1	0.7946	0.6554	1.4698	0.2254
ACORN5	1	0.9364	0.5943	2.4828	0.1151
ACORN16	1	0.6375	0.6574	0.9405	0.3321
Age50260	1	-0.1621	0.4006	0.1638	0.6857
Age60270	1	-0.8586	0.3898	4.8517	0.0276
Age70_	1	-0.2822	0.4363	0.4184	0.5177
Inc2040	1	0.4421	0.4051	1.1912	0.2751
Inc40100	1	0.2105	0.3579	0.3459	0.5565
Inc100	1	-0.6774	0.3768	3.2326	0.0722
Incmax	1	-0.5838	0.8575	0.4635	0.496
Cash	1	-0.0275	0.6429	0.0018	0.9658
S_EMP	1	-0.5374	0.2711	3.9314	0.0474
PTR	1	0.3001	0.303	0.981	0.322
CLOSE_CO	1	0.4365	0.3155	1.9138	0.1665
COMP_DIR	1	1.186	0.6326	3.5147	0.0608
S_ever	1	-0.0617	0.3222	0.0367	0.8481
D_ever	1	-0.4695	0.2923	2.5806	0.1082
NS_ever	1	0.2292	0.4118	0.3096	0.5779

<u>Odds Ratio Estimates</u>				
Effect	Point Estimate	ODDS ratio estimate	95-PercentWald Confidence Limits	
ACORN1	1.148	0.871	0.637	2.069
ACORN2	0.78	1.282	0.33	1.843
ACORN3	1.945	0.514	0.669	5.657
ACORN4	2.213	0.452	0.613	7.997
ACORN5	2.551	0.392	0.796	8.175
ACORN16	1.892	0.529	0.522	6.862
Age50260	0.85	1.176	0.388	1.864
Age60270	0.424	2.358	0.197	0.91
Age70_	0.754	1.326	0.321	1.773
Inc2040	1.556	0.643	0.703	3.442
Inc40100	1.234	0.810	0.612	2.489
Inc100	0.508	1.969	0.243	1.063
Incmax	0.558	1.792	0.104	2.995
Cash	0.973	1.028	0.276	3.43
S_EMP	0.584	1.712	0.343	0.994
PTR	1.35	0.741	0.745	2.445
CLOSE_CO	1.547	0.646	0.834	2.872
COMP_DIR	3.274	0.305	0.948	11.313
S_ever	0.94	1.064	0.5	1.768
D_ever	0.625	1.600	0.353	1.109
NS_ever	1.258	0.795	0.561	2.819